Nebraska Corporation Income Tax Return FORM 1120N for the taxable year January 1, 2002 through December 31, 2002 or other taxable year 2002 beginning , 2002 and ending PLEASE DO NOT WRITE IN THIS SPACE department of revenue Name Street or Other Mailing Address Check here if this is a change of name or address. City or Town State Zip Code Check here if you need to receive a printed booklet from the Nebraska Department of Revenue next year. All Applicable Lines and Questions Must be Completed for the Return to be Processed Check box if: Initial Nebraska Return Cooperative Organization Principal Business Activity in Nebraska Final Nebraska Return **Exempt Organization** Date Business Began in Nebraska Nebraska Identification Number Federal Identification Number | Business Classification Code (New Codes – See Instr.) 24 -C. Are you filing as a unitary group in any other state? Corporation Filing Status (Answer questions A through D, as applicable.) A. Is this a corporation that owns at least 50% of another corporation; or is it owned at least 50% by another corporation? D. Check the method used to determine Nebraska income (2) NO (check only one): If Yes, attach Federal Form 851 or a schedule of affiliated (1) Combined report of a controlled group of corporations corporations and federal ID's and answer questions B, C, and D. Separate report by a member of a controlled group Is one single Nebraska return being filed for the entire group? of corporations (3) Alternate method (attach Department of Revenue approval) (1) YES (2) NO All corporations required to file must complete this page. Schedules A. I. II. III. and IV must be completed if appropriate. Complete Schedule A, line 2, to report any bonus depreciation add-back. 1 Federal gross sales or receipts from attached Federal Form 1120 or 1120A (see instructions) 2 Federal taxable income (see instructions)..... 2 4 Federal capital loss carryover..... Other adjustments (enter line 8 from attached Nebr. Schedule A — see instr.) 5 6 Total adjustments (add lines 3 and 4, plus or minus line 5) Nebraska taxable income before Nebraska carryovers (see instructions) 9 9 Nebraska capital loss carryover (see instructions) 10 10 Line 8 minus line 9 11 Nebraska net operating loss carryover (see instructions) 11 12 Net Nebraska taxable income (line 10 minus line 11) 12 13 Nebraska tax (from tax rate schedule in instructions) 13 18 Total nonrefundable credits (total of lines 14, 15, and 16) 18 19 Subtract line 18 from line 13 (if line 18 is more than line 13, enter zero [0]) 24 Total payments (total of lines 20, 21, 22, and 23) 25 TAX DUE (line 19 minus line 24)......

26 OVERPAYMENT (line 24 minus line 19) 26 27 Amount on line 26 you want CREDITED to 2003 estimated tax 28 Amount to be REFUNDED (line 26 minus line 27). If \$75,000 or greater, see instructions Under penalties of perjury, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete. sign Date Signature of Officer Signature of Preparer Other than Taxpayer Date here Daytime Phone Number Daytime Phone Number Address A TRUE COPY OF THE FEDERAL RETURN AND SUPPORTING SCHEDULES MUST BE ATTACHED TO THIS RETURN.

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818



NEBRASKA SCHEDULE A — Summary of Line 5 Adjustments NEBRASKA SCHEDULE I — Apportionment for Multistate Business NEBRASKA SCHEDULE II — Foreign Dividend and Special Foreign Tax Credit Deduction

FORM **1120N**

Name as Shown on Form 1120N

Nebraska Identification Number

					<u> </u>				
	Nebraska Schedule A — S • You must use Schedule A if you								
1	State and local government interest and dividend income (see instructi							1	
	Bonus depreciation add-back (see instructions)	,						2	
	Qualified U.S. government interest deduction. See Reg. 24-048, attach							_	
	Foreign dividends, gross-up, or special foreign tax credit deduction (line		•						
		E 12, IV	ieb.3cii. 11)		. 4				
5		- L			7				
	Less: Related expenses								
_	Interest expense disallowance							1	
	Net allocable, nonapportionable income (attach affidavit — see instruct								
	Nebraska College Savings Plan (see instructions)								
7	Other adjustments (attach detailed explanation and schedule)				7				
8	TOTAL adjustments (line 1 plus line 2 minus the total of lines 3, 4, 5, 6							8	
	Nebraska Schedule I — Apportionment for Multistate Business								
1	Adjusted federal taxable income (line 7, Form 1120N)							1	
2	lebraska apportionment factor (line 13 below)						%		
					m 1120N			3	
3 Taxable income apportioned to Nebraska (line 1 multiplied by line 2). Enter here and on line 8, Form 1120N									
	Nebrooks								
	Apportionment Factor		Total			Nebraska		Apportionment Factor	
4	Sales or gross receipts minus returns and allowances	4							
5	Sales delivered or shipped to purchasers in Nebraska:								
	a Shipped from outside Nebraska								
	b Shipped from within Nebraska								
	Sales shipped from Nebraska to the U.S. government				6				
7	a Interest on sales of tangible property								
	b Interest, dividends, and royalties from intangible property	7 b							
8	Gross rents	8							
	Net gain on sales of intangible property	9							
10	Gross receipts from sales of tangible personal and real property not included above	10							
11	Other income (attach schedule)								
	,	12			+				
	Nebraska apportionment factor. Divide line 12, Nebraska column, by line		tal column	and rour	nd to six	decimal			
	places. Enter as a percent here and on Schedule I, line 2 above								
	NEBRASKA SCHEDULE II — Foreign Divi				reign T	ax Credit De	duc	tion	
	Attach Schedule C — Federal Form 1120								
FOREIGN DIVIDEND DEDUCTION COMPUTATION NOTE: The Nebraska Foreign Dividend Deduction calculated on lines 1 through 6 is only for those dividends included in federal taxable income									
	from corporations which are not subject to the Internal Revenue Coo dividend received deduction under IRC Section 243.								
1	Dividends from foreign corporations and certain FSC's subject to Section (Astal of Foreign 1979) 14300 School (Bose Cond 7 column [6])						1		
2	(total of Federal Form 1120, Schedule C, lines 6 and 7, column [a])			·····					
-	Schedule C, lines 6 and 7, column [c])			2					
3	Net foreign dividends subject to Section 245 deduction included in feder	ral taxa	ble income	(line 1 mi	nus line	2)	3		
4	Other dividends from foreign corporations (Form 1120, Schedule C, line 13)						4		
5	ncome from controlled foreign corporations under Subpart F (Form 1120, Schedule C, line 14)						5		
6	Foreign dividend gross-up (Section 78) (Form 1120, Schedule C, line 15)						6		
	SPECIAL FOREIGN TAX CR	REDIT [DEDUCTIO	N COMP	UTATIO	N			
	NOTE: This deduction is only to be claimed when a corporation sub one of its political subdivisions at a rate in excess of the maximum					is actually taxe	ed by	a foreign country or	
	Federal taxable income from qualifying foreign taxing jurisdiction(s)								
-	List jurisdiction(s):			7					
8	•	Foreign taxes paid on line 7 amount(s) for which foreign tax credit is taken							
	Line 7 minus line 8								
	Divide line 9 result by .65; enter result			····					
	Special foreign tax credit adjustment (if line 10 is greater than or equal to	to line 7	7, enter -0-;	if line 10					
	enter difference)						11		
12	Total foreign dividend and special foreign tax credit deduction, if a lines 3, 4, 5, 6, and 11). Enter here and on line 4, Nebraska Schedule A						12		
	miss s, +, s, s, and i i Enter here and on the +, Nebraska selledule P						14	1	